

it is absolutely impossible to establish a just and equal basis, from the same reason that makes it impossible to establish a just and equal standard for the value of a person's labor,—inequality of persons and conditions. This impossibility was early recognized by the founders of our republic, who resorted to direct taxation only in case of emergency, war, etc. It is nevertheless easy enough to find a rational standard for taxation when we clearly define in what it really consists. Taxation means the levying of a contribution to defray the costs of labor required for the welfare of the community. Since the amount of money a person earns represents his share of the material value produced by the labor of the whole community, necessary to sustain and enjoy life, it is plain that a person whose income is limited to the amount necessary for his existence, cannot pay taxes. In a primitive state of society there are no taxes, because the simple mode of living does not require division of labor to any great extent. But in a state of high culture, division of labor has developed into a very complicated system, and requires much labor in order to enable a harmonious co-operation of all the ramifications and subdivisions. Those who are able under this system to earn more money than necessary to supply the wants of life, can well afford to devote some of this surplus to the welfare of society, for some useful purpose instead of more luxuries. From the significance of money, as a social institution, the reader will perceive that the use of money is limited to only two possibilities—to the purchase of necessities or luxuries—and if a person can procure all the former and a fair share of the latter, he can certainly afford to suffer a retrenchment which does not even demand a sacrifice of his comfort, but only of the stupid pride that demands boastful display of wealth. Therefore, the only rational and sensible principle is to take the taxes from the rich in proportion as the poor are relieved, and this is perfectly just, because it tends to increase the means of happiness for many without any detriment to a single one. But selfishness and greed seem to increase with the income, and it is a well-known fact that the rich try everywhere to avoid adequate taxation, and place the burden upon the classes who make a living by the labor of their hands. Thus the licenses upon the useful avocations, the trades supplying the necessities of life, baker, butcher, tailor, shoemaker, etc., are unjust, because they tax rich and poor alike, or rather make the latter pay for the privilege to live. Licenses ought not to be imposed except as restriction upon trades or professions that are of no benefit to society.

When I practiced medicine in St. Louis, the city imposed a license of \$25 upon the profession. I protested on the ground that it was unjust to take such a large percentage of my scanty income, while there were so many colleagues who earned much more, but the city solons paid no heed to these arguments and demanded the money. However, I did not pay, and relied on my superior right, beyond which, as the proverb says, even the emperor cannot go. I had nothing to lose, and was absolutely writ-proof. While

I was enduring a kind of siege by the minions of the law, succor came from an unexpected quarter. The city council, in a moment of rare mental illumination, concluded that the legal profession, some of whose members were said to "make" \$50,000 to \$100,000 a year, could well afford to pay the same amount. I believe they afterwards regretted this step. They "smote the calf in the eye," as the saying is. The legal fraternity was not slow to decide that the license was unconstitutional, and that settled it. For once the just cause was victorious, and the laugh was on my side. Need I state here that those who paid the illegal tax never saw their money again?

Nearly all the people having a comfortable income are opposed to income tax, which, theoretically, would be the only just and correct one. Even Henry George does not recommend it, because it would check the incentive for production or accumulation of capital. Such an assertion is too stupid. As far as production is concerned, the necessities of life are and will always be sufficient incentive, and in regard to accumulation of capital, isn't a check on that just what he and other reformers demand? Or does he really believe that a person with an income of \$50,000, on which he had to pay, say \$5,000, would rather reduce it to half the amount on account of less taxes? We must remember that there is a limit to necessity below which nobody can go; but there are no boundaries for extravagance and luxuries. The limit of freedom from taxation ought to be based upon the fact that a certain income is absolutely necessary for the maintenance and enjoyment of life and people have a good right to demand exemption from taxation as long as there are members of society whose income exceeds this postulation many times.

Instead of fighting wind-mills, like Don Quixote, and draft high-sounding platforms and resolutions against natural laws, and wasting time and energy on childish play, the secret societies might turn their attention to matters of practical interest, as taxation for instance, to better advantage.

Taking a nation as an entity, it is impossible to fix the blame for the imperfectness of society upon any particular class or profession. The condition of society is the mechanical result of the action of the people, and if it is found that certain institutions are advantageous to some and injurious to others, there is no other remedy but to abolish them. But in order to accomplish this, it is necessary first to correct the ideas and views which must precede action. The erroneous conception of life, expressed in religion, excludes the recognition of the natural laws governing society, and though it has no influence upon the mechanical effect, the unequal distribution of wealth, it prevents people from discerning the true cause and reforming the evil as far as possible. While those who came too late, as the poet says, to partake in the distribution of the earthly goods, can not distinguish what part of their humble lot they must attribute to the force of circumstances, and what to their own actions, it is the same with those favored by luck. They are prone to attribute their fortune solely to their own

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